A

PROPOSAL

For Raiſing Two Hundred Thouſand Pounds per Annum, by laying a Duty upon Hats.

THis is an equal Tax, for tho' a Poor Man pay as great a Tax as a Rich Man, yet the Rich Man wearing more *Hats* than the Poor Man, conſequently pays the more Taxes; but, if that ſatisfy not, then the Tax may be proportion'd to the value of the *Hat*, *viz. Bevers*, *Caſters*, *Carolinas*, or *Bever-Carolinas*, and *Felts*; the *Felts* to pay Twelve-pence, and the reſt of 'em in proportion.

The ſame method, in ſome meaſure, being taken in this as in the *Exciſe*; for each *Hatter* muſt once a Month (or oftner if there be occaſion) make an Entry of how many of each ſort of *Hats* each of his Men makes every Day, the Names of his Journymen, the particular Number and Sorts each Journyman makes to be ſet down to his Name, the Days of their making none, to be likewiſe ſet down, the Entry to be made at the next *Exciſe-Office*, a Copy of the Entry to be there taken, one at the Office and the Gauger to ſign it, and then to be affix'd in the Shop for the Journymen to referr to, Incouragement to be given to any of the Servants for diſcovering falſe Entries, and Penalties to be laid on them that make 'em, every Journyman for concealing likewiſe to incur a Penalty. By this means every *Hatter*, if he make a falſe Entry, will be in the power of every one of the ſaid Journymen; and they, for their concealment, will be in the power of each other. This, with other Proviſions that are made, ſecures this Tax from Frauds and Concealments (as by the Propoſal at large will appear) much better than the *Exciſe* either is or can be.

This is a Tax on things abſolutely neceſſary, and ſuch as muſt be had, and therefore no prejudice to Trade; and tho' it be upon neceſſaries, yet 'tis no manner of hardſhip to the Poorer ſort of People; for 'tis much the ſame with the Duty upon *Salt*, ſo general that it is paid by every one; and, notwithſtanding the conſiderableneſs of the Suppy, 'tis ſo ſmall a matter out of each Man's Pocket, that it cannot be a hardſhip on any: *Hats* (as every one knows) are fallen more than a Third, and notwithſtanding it is not known that the conſumption is increas'd by it; therefore, if the ſinking of the Price has not increas'd the conſumption, the riſing of it again (eſpecially ſince the Duty propos'd will not raiſe 'em to what they were before) cannot leſſen it; and is ſo calculated that, as by the Propoſal beforemention'd will appear, it brings in ready Money.

By how much the charge of one Tax is leſs than another, by ſo much, in that reſpect, it has the advantage, and is, as it were, ſo much clear gains to the Government. Now the charge of the *Exciſe* it ſeems comes to about a Tenth of the Income, and this being to be annex'd to the *Exciſe-Office*, may be eaſily manag'd by their Officers, ſo that this may be brought in for nothing, (or for a very ſmall matter at moſt.) Comparing this advantage therefore with the *Exciſe*, together with the ſecurity of this Tax beyond what that is capable of, it will be found there will be ſo much ſav'd by it, which, together with its other Advantages, will be no ſmall Recommendation of it. The Cuſtoms is not brought in neither, under a very great charge; nay, the very Land-Tax amounts to a Twenty-Third part.

It being therefore a Tax equal in it ſelf, certain to be depended on, to be had without Frauds or Concealments, that does not prejudice Trade in General, or the *Hat-makers* in Particular, that creates no new Offices or Officers, will come in clear without charge or deduction, It is humbly propos'd, as preferable to any other.

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PROPOSAL

For Raising Two Hundred Thousand Pounds per Annum on Hats.

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